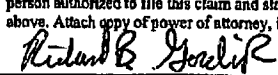


Exhibit A

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	UNIQUE IDENTIFICATION NUMBER: 1000097015	
Name of Debtor Against Which Claim Is Held	Case No. of Debtor		
NOTICE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)			
THIS SPACE IS FOR COURT USE ONLY			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) LBH (CREDITOR.DBF,CREDNUM)CREDNUM # 1000097015***** RGM TRADING INTERNATIONAL LIMITED NOTICES TO: JOSH RIEVMAN, ESQ C/O RGM ADVISORS, LLC HOGUET NEWMAN REGAL & KENNEY LLP 221 WEST 8TH STREET, SUITE 1600 10 EAST 40TH STREET AUSTIN, TEXAS USA 78701 NEW YORK, NY 10018 Telephone number: (212) 689-8808 Email Address: JRIEVMAN@HNRKLAW.COM		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where payment should be sent (if different from above) Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ 1,235,934.44 If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* *IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). Amount entitled to priority: \$ _____	
2. Basis for Claim: GUARANTEE OF OBLIGATIONS OF LEHMAN BROTHERS INTERNATIONAL, EUROPE (See instruction #2 on reverse side.)			
3. Last four digits of any number by which creditor identifies debtor: 3a. Debtor may have scheduled account as: RGMADVISORS LLC/CAC RGM TRADING INT LTD (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all 8. Documents: Attach redacted orders, invoices, itemized statements. Attach redacted copies of documents on reverse side.) If the document DO NOT SEND ORIGINAL DOCUMENTS. SCANNING. If the documents are not available		Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000015035 this proof of claim. y notes, purchase ity agreements, intition of "redacted" DATED AFTER	
Date: Sept. 17, 2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 		FOR COURT USE ONLY <div style="border: 2px solid black; padding: 10px; text-align: center;"> FILED / RECEIVED SEP 17 2009 </div>	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both.			

by **Richard B. Gorelick**
Director

RGM TRADING INTERNATIONAL LIMITED
an exempted company incorporated in
the Cayman Islands with limited liability

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CBS Aviation LLC
08-13600	LB 745 LLC	08-13906	CBS Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CBS Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakaua Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Statler Arms LLC

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

If your claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epix Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantee

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-docket.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claims

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

**Statement in Support of Proof of Claim
filed by RGM Trading International Limited (Creditor #1000097015)
September 17, 2009**

- RGM Trading International Limited ("**RGM**") was a client of Lehman Brothers International Europe ("**LBIE**"), where it engaged in equity derivatives transactions and futures transactions under separate agreements. More details of this trading relationship are described below.

Lehman Brothers Holdings Inc. (the "**Debtor**") guaranteed LBIE's obligations to RGM under the following three separate guarantees, each varying in coverage: (i) the January 4, 2008 Guarantee (defined in §I.1. below); (ii) the June 9, 2005 Guarantee (defined below in §II.1) and (iii) the January 14, 2008 Guarantee (defined below in §III.1) (collectively, the "**Guarantees**"). The January 4, 2008 Guarantee is broadest, whereas the June 9, 2005 Guarantee and the January 14, 2008 Guarantee are narrower in coverage. Under the January 4, 2008 Guarantee, which is the broadest of the Guarantees, the amount claimed by RGM is **USD\$1,199,166.19** plus **USD\$36,768.25** in attorneys' fees as of the date of this proof of claim; such fees continue to accrue.

I. Guarantee by the Debtor of all LBIE Obligations under that certain Guarantee of Lehman Brothers Holdings Inc. dated January 4, 2008 (the "January 4, 2008 Guarantee") attached hereto as Exhibit A

In its proof of claim, RGM claims **USD\$1,199,166.19** plus **US\$36,768.25** in attorneys' fees, as of the date of this claim, totaling **US\$1,235,934.44** for the obligations of the Debtor under the January 4, 2008 Guarantee which guarantees "all

of [LBIE]'s liabilities, obligations and commitments to any counterparty of [LBIE]... as the same shall respectively become due, together with accrued interest and charges, if any, and [the Debtor] agree[s] to reimburse...all expenses including reasonable attorneys' fees of enforcing or obtaining or endeavoring to enforce or obtain payment thereof".

1. RGM and LBIE entered into an ISDA Master Agreement, Schedules, Credit Support Annex, Master Equity Derivatives Confirmation, Transaction Supplements and other documentation, dated November 7, 2007 (collectively, the "**ISDA**") to engage in certain swap transactions related to synthetic trading of listed equity securities (the "**Swap Transactions**").

2. RGM had an account with LBIE in connection with the Swap Transactions (the "**Prime Brokerage Account**") where LBIE held amounts collateralizing Swap Transactions, which amounts included (i) cash deposited by RGM; (ii) settled swap amounts payable by LBIE to RGM and (iii) interest payable to RGM prior to September 15, 2008.

3. As of September 15, 2008, all amounts due to RGM by LBIE under the ISDA include (i) **USD\$1,049,768.27** in the Prime Brokerage Account as admitted by LBIE in the Prime Brokerage Account statement for September, 2008 and attached hereto as **Exhibit B**; plus (ii) a net amount of **USD\$86,659.27** earned from Swap Transactions in August, 2008, with amounts agreed and confirmed with LBIE in the email chain dated September 12, 2008 and attached hereto as **Exhibit C**¹ and (iii) a

¹ Please note that the actual amounts were **GBP£20,591.80 + EUR€41,627.22 + (- JPY¥ 775,379.54)**. With respect to the conversion of GBP and EUR into USD, we have used FX rates

net amount of **USD\$55,117.12** earned from Swap Transactions through September 12, 2008, (there were no further Swap Transactions after this date) with amounts unconfirmed with LBIE and documented through RGM internally-produced reports, attached hereto as **Exhibit D**.² Please note that certain Exhibits refer to RGM's investment manager, RGM Advisors, LLC. RGM Advisors, LLC will not file a separate claim against the Debtor.

4. RGM and LBIE entered into a Master Institutional Futures Customer Agreement dated November 7, 2007 (the "**MIFCA**") to engage in purchase and sale of exchange traded futures contracts with LBIE acting as broker/dealer. RGM had an account with LBIE in connection with the trading of such futures contracts (the "**Futures Account**"). The Futures Account held **JPY¥805,100** as of September 15, 2008 as admitted by LBIE in the statement attached hereto as **Exhibit E**.

5. On September 15, 2008, RGM sent LBIE a Notice of Early Termination Date and Event of Default under Section 6 of the ISDA Master Agreement, (the "**Termination Notice**") attached hereto as **Exhibit F** triggered by, without limitation, the bankruptcy filing by the Debtor and the action by the U.K.'s Financial Services Authority to place LBIE under administration. In the Termination Notice, RGM requested that LBIE wire to RGM all cash balances remaining in both the Prime Brokerage Account and Futures Account, as well as the net amounts owed by LBIE to RGM for agreed and unpaid swap amounts (for Swap Transactions in August,

agreed and confirmed with LBIE, as noted in **Exhibit C**. With respect to the conversion of JPY into USD, we have used an FX rate of 105.635 JPY/USD.

² The actual amounts were **GBP£28,716.95 + EUR€2,547.17**. We have used FX conversion rates specified by the administrators of the LBIE insolvency.

2008) and unsettled and unpaid swap amounts (for Swap Transactions in September, 2008), totaling approximately \$1,197,296.91.³

6. LBIE did not pay the **USD\$1,199,166.19** due to RGM under (i) the ISDA and (ii) the MIFCA, and therefore defaulted on its obligations under the ISDA and MIFCA. RGM has pursued its claim with LBIE and, as of the date of this claim, it remains unpaid.

7. In addition, RGM has incurred legal and other costs of collection regarding the guaranteed amounts owed by LBIE of **USD\$36,768.25** to date. RGM reserves the right to claim further costs of collection, as these claims are ongoing.

8. The above referenced ISDA and MIFCA are voluminous and therefore not attached, pursuant to the proof of claim form's instructions. They are available upon request.

II. Guarantee by LBHI of all LBIE Obligations under that certain Unanimous Written Consent of the Executive Committee of the Board of Directors of Lehman Brothers Holdings Inc. dated June 9, 2005 (the "June 9, 2005 Guarantee") attached hereto as Exhibit G

1. RGM claims **USD\$1,199,166.19** for the obligations of the Debtor under the June 9, 2005 Guarantee which guarantees the payment of all liabilities, obligations and commitments of LBIE (among other subsidiaries).

2. Please see §I.1 - §I.5 for a summary of all obligations of LBIE to RGM covered by that June 9, 2005 Guarantee.

³ The figures listed in the Notice were RGM's estimate as of September 15, 2008. Figures in this claim have since been adjusted to reflect information subsequently available to RGM.

3. LBIE did not pay the **USD\$1,199,166.19** due to RGM under (i) the ISDA and (ii) the MIFCA, and therefore defaulted on its obligations under the ISDA and MIFCA. RGM has pursued its claim with LBIE and it remains unpaid, as of the date of this claim.

III. Guarantee by LBHI of all LBIE Obligations under that certain Guarantee of Lehman Brothers Holdings Inc. dated January 14, 2008 (the "*January 14, 2008 Guarantee*" attached hereto as Exhibit H

1. RGM is entitled to a claim in the amount of **USD\$1,191,544.66** for the obligations of the Debtor under the ISDA pursuant to the January 14, 2008 Guarantee.

2. Please see §I.1 - §I.3 for a summary of all obligations of LBIE to RGM covered by that January 14, 2008 Guarantee.

3. LBIE did not pay the **USD\$1,191,544.66** due to RGM and therefore defaulted on its obligations under the ISDA. RGM has pursued its claim with LBIE and it remains unpaid, as of the date of this claim.

Reservation of Rights

RGM expressly reserves its right to modify, amend or supplement this claim at any time, including, without limitation, to add a claim or claims for any and all amounts.

By virtue of filing this proof of claim, RGM does not waive and hereby expressly reserves its right to pursue claims and requests for payment against any party other than the Debtor, including LBIE, in any jurisdiction.

Exhibit A

GUARANTEE OF LEHMAN BROTHERS HOLDINGS INC.

To: Standard & Poor's Rating Services
55 Water Street
New York, NY 10041

We, Lehman Brothers Holdings Inc., do hereby absolutely and unconditionally guarantee the payment by Lehman Brothers International (Europe) ("Affiliate") of all of Affiliate's liabilities, obligations and commitments (the "Guaranteed Obligations") to any counterparty of Affiliate and such counterparty's successors, endorses and assigns (collectively, the "Beneficiaries"), as the same shall respectively become due, together with accrued interest and charges, if any, and we agree to reimburse each Beneficiary for all expenses including reasonable attorneys' fees of enforcing or obtaining or endeavoring to enforce or obtain payment thereof.

This Guarantee is absolute and unconditional without limitation as to monetary amount or duration, irrespective of the validity, regularity or enforceability of any agreement or document setting forth a Guaranteed Obligation (each a "Borrower Agreement") against Affiliate (other than as a result of the unenforceability of the applicable Borrower Agreement against the Beneficiary), any waiver or consent by any Beneficiary with respect to any provisions thereof or any other circumstance which might otherwise constitute a legal or equitable discharge or defense of a guarantor (excluding the defenses of payment and statute of limitations, neither of which is waived); provided, however, that we shall be entitled to exercise any right that Affiliate could have exercised under the applicable Borrower Agreement to cure any default in respect of its obligations under the Borrower Agreement or to setoff, counterclaim or withhold payment in respect of any event of default or similar event in respect of a Beneficiary, but only to the extent such right is provided to Affiliate under the Borrower Agreement. We shall have no right of subrogation with respect to any payments we make under this Guarantee in connection with a Borrower Agreement until all Guaranteed Obligations of Affiliate under that Borrower Agreement are paid in full.

This Guarantee is a guarantee of payment, and not of collection, and each Beneficiary may exercise its rights hereunder against us without first having to take any action against Affiliate, or any other guarantor. We hereby waive diligence, presentment, protest, demand of any kind in connection with the delivery, acceptance, performance, default or enforcement of this Guarantee.

This Guarantee shall be binding upon us, our successors and assigns.

We further agree that this Guarantee shall continue to be effective or be reinstated, as the case may be, if at any time payment, or any part thereof, of any Guaranteed Obligation or interest thereon is rescinded or must otherwise be restored by or is recovered from a Beneficiary as a preference or fraudulent transfer under the federal Bankruptcy Code or any similar applicable state or foreign law.

hereunder to us shall be to Lehman Brothers Holdings Inc., Attention: Treasurer, at 745 Seventh Avenue, New York, New York (Facsimile No. 646-758-3334).

This Guarantee shall be governed by and construed in accordance with the laws of the State of New York without giving effect to the conflicts of laws principles thereof.

IN WITNESS WHEREOF, I have hereunto set my hand on January 4, 2008.

LEHMAN BROTHERS HOLDINGS INC.

By: 

Name: James J. Killebane III

Title: Vice President

Exhibit B

LEHMAN BROTHERS

Prime brokerage account
REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

page 1 of 10

Your investment representative:

RR # 03122

LEHMAN BROTHERS
INTERNATIONAL (EUROPE)

25 BANK STREET

LONDON E14 5LE

TEL: 44-20-7102-1000

FAX: 44-20-7102-2999

Copies of this statement
have been sent to:

RGM TRADING INTERNATIONAL LTD
056-90185

Portfolio summary

- 3 Account value
- 4 Cash investment balance
- 4 Total portfolio valuation
- 5 Portfolio valuation
by issue currency
- 7 Holdings
- 9 Activity

Valuation summary: USD

Last period account value
609,561.46
This period account value
1,049,768.27

All transaction dates
appearing on this statement
are settlement dates, unless
otherwise labeled.

004551 LTRD0101

RGM TRADING INTERNATIONAL LTD
RE RGM ADVISORS LLC
SOUTH CHURCH ST PO BOX 1234GT
CAYMAN ISLANDS



Bulletin board

As a registered broker-dealer and futures commission merchant, Barclays Capital Inc. (BCI) is subject to the Securities and Exchange Commission's Uniform Net Capital Rule 15c3-1 and Rule 1.17 of the Commodity Futures Trading Commission. Under these rules, BCI is required to maintain minimum net capital, as defined, of not less than the greatest of 2% of aggregate debit items arising from client transactions, 8% of customer risk maintenance margin requirements plus 4% of non-customer risk maintenance margin requirements, or \$500 million. As of December 31, 2007, BCI had net capital, as defined, of approximately \$1.5 billion, which exceeded the minimum net capital requirement by approximately \$1.1 billion.

For additional information, Barclays PLC Consolidated Statement of Financial Condition, as of December 31, 2007, is available at no cost by accessing the Barclays Website at <http://www.investor.barclays.com/results/index.html>.



LEHMAN BROTHERS

Prime brokerage account REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

Understanding your portfolio statement

Client Services Department - Equity Finance & Prime Brokerage
Please contact us immediately at 011-44-207-011-7771 to report any errors, omissions or discrepancies you find in your statement. Any oral communications should be re-confirmed in writing. Please send written inquiries to:

Equity Finance
Lehman Brothers International Europe
25 Bank Street
London E14 5LE United Kingdom

If you have any questions about your statement or you have a material change in your investment objectives or financial situation, please call us.

Valuation basis Lehman Brothers International Europe (LBIE) values the securities in your portfolio by applying the market closing price to each security position held, based on the exchange upon which that security trades. We obtain pricing and foreign exchange rates from various outside sources and do not guarantee the accuracy, reliability, completeness, or attainability of this information. The prices of the securities appearing herein have not been adjusted from the closing market prices to reflect any adjustment (such as an illiquidity discount) that may apply or be appropriate to a particular security or position that is a restricted security, a control security or a similar type of security that is not freely tradable in the hands of the client. You or your service providers should make the necessary adjustments that you believe are appropriate for the security, the client's status and the prevailing market conditions. The prices and rates in this statement indicate values for the statement date only. Should you have questions about the prices applied to value your security positions, please contact your client service representative immediately.

Transaction charges Details of transaction charges and commissions are displayed on transaction confirmations, which have been mailed separately to you. We will also send you this information upon request.

Interest charges and fees Lehman Brothers International Europe (LBIE) utilizes a daily accrual method for calculating any debit interest, credit interest or stock loan fees you are either charged or credited based on the settlement date balances you have maintained with LBIE during the month. The accrued amounts are calculated on a nightly basis, by balance type (margin, short, etc.), within local currency. The results of these accrual calculations are shown on the MTD Interest Detail Report for your account, which is included in your daily custody reporting package on LehmanLive. Based on these accruals at calendar month-end, your account will either be charged or credited appropriate amounts, typically on the night of the first business day after the calendar month-end. Journal entries reflecting either the debit interest and/or stock lending fees due Lehman and/or the free credit or short proceeds credit interest due your account will be displayed within the Activity section of your monthly statement. All interest base rates, spreads and fees utilized in these calculations may be found within the financing terms attached to your Prime Brokerage Agreement with LBIE. There are generally four types of charges and/or fees that you will see on your statement.

Debit Interest When you purchase securities on margin within the margin account type and borrow funds from LBIE to settle those transactions, your account will generate a settlement date debit balance and debit interest will be accrued daily on that outstanding margin loan balance. This debit balance can also fluctuate based on the mark-to-market adjustments applied to your short positions.

Credit Interest On any day your margin account is showing a credit balance, LBIE will accrue and pay your account free credit interest as discussed above. Generally your account will show a net free credit balance when the amount of funds deposited exceeds any borrowings from Lehman. The margin account, for a particular currency can only be in either a debit or free credit on a given business date, not both.

Short Proceeds Credit Interest If you sell securities short, we maintain a separate account for the proceeds of these sales. You will be accrued and paid short credit interest on any short proceeds credit balance that exists on settlement date. On a nightly basis, the balance in the short account type is adjusted so that it equals the current value of your short positions. This mark-to-market adjustment process serves to properly collateralize LBIE for the securities you borrowed from LBIE to facilitate the short sale.

Fees For securities borrowed to facilitate short sales, you will be charged a stock loan fee at the contractual rate agreed by you and the Equity Finance sales representative at the time of the transaction. These fees are accrued daily and shown on your MTD Stock Borrow Fees Payable report, which is included in your daily custody reporting package on LehmanLive. Similar to debit and credit interest, these fees are accrued daily and charged to your account on the night of the second business day after calendar month-end. Your account may be set-up to utilize other special products or arrangements that we have put in place to support the business being done in your account. Should you have any questions about other fees your account was assessed that appear on your statement, please contact your Lehman client service representative.

To calculate debit or credit interest, LBIE does the following:
$$\text{Settlement date debit or credit balance} \times ((\text{interest rate} +/- \text{spread}) \div 100) \times \text{number of days the Balance was outstanding} \times 1/360$$

Supporting details of these calculations are displayed on your MTD Interest Detail accrual report and substantiate the month-end interest journal activity amounts appearing on your statement.

General Information All transactions are subject to the constitutions, rules, regulations, customs, usages, rulings and interpretations of the pertinent exchanges, markets, self-regulatory organizations and clearing houses, as well as the terms and conditions set forth on Lehman Brothers trade confirmation. Post-settlement and other differences may appear on subsequent statements. This statement is intended only for the personal and confidential use of the designated recipient(s) named. If you are not the intended recipient of this statement you are hereby notified that any review, dissemination, distribution or copying of this message is strictly prohibited. This communication is for information purposes only and should not be regarded as an offer to sell or buy any financial product. All information is subject to change without notice. Lehman Brothers International (Europe) is regulated by the Financial Services Authority.

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Prime brokerage account
REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

page 3 of 10

Account Summary

Asset Allocation includes derivative instruments classified based upon the corresponding underlying security and does not represent a comprehensive risk assessment of your account.

Account value

(USD summary of all currencies)

	Last period	This period	% change	% of account
Cash, cash equivalents & other	\$ 609,561.46	\$ 1,049,768.27	72.2%	100.0

Cash and cash investments balance

(USD summary of all currencies)

	Cash/Margin account	Short account
Opening account balance	\$ 609,561.46	
Deposits	439,238.94	
Interest	967.87	
Closing account balance	\$ 1,049,768.27	\$ 0.00



015204 000000 004551

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RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

page 4 of 10

Total portfolio valuation in USD

Valuation currency: USD

Account currency analysis

These currency values are consolidated, reflecting the values of all asset types held in your account.

	Last period			This period			Change in value (USD)	Currency exposure Sep. 30
	Market value	FX rate	Value in USD	Market value	FX rate	Value in USD		
JPY	0.00	108.707468	\$ 0.00	14,004,554.00	106.349037	\$ 131,684.82	\$ 131,684.82	12.5 %
USD	609,561.46	1.000000	609,561.46	918,083.45	1.000000	918,083.45	308,521.99	87.4 %
Total			\$ 609,561.46			\$ 1,049,768.27	\$ 440,206.81	

Cash and cash equivalents by currency

	Last period (USD)	This period (USD)	% change	Currency exposure Sep. 30
JPY	\$ 0.00	\$ 131,684.82	- %	12.5 %
USD	609,561.46	918,083.45	50.6 %	87.4 %
Total	\$ 609,561.46	\$ 1,049,768.27		

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RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

page 5 of 10

Portfolio valuation by issue currency

Cash balance summary

	Value in USD	
	Cash/Margin Account	Short Account
Japanese Yen	14,004,554.00	0.00
US Dollar	918,083.45	0.00
Net Balance	\$ 1,049,768.27	\$ 0.00

Cash balance by currency

Japanese Yen (JPY) FX rate in USD 106.349037

	Value in USD	
	Cash/Margin Account	Short Account
Opening Balance	0.00	0.00
Deposits	14,004,554.00	0.00
Closing Balance	14,004,554.00	0.00

US Dollar (USD)

	Value in USD	
	Cash/Margin Account	Short Account
Opening Balance	\$ 609,561.46	\$ 0.00
Deposits	307,554.12	0.00
Interest	967.87	0.00
Closing Balance	\$ 918,083.45	\$ 0.00

Earnings summary

	Value in USD	
	This period	This year
Japanese Yen	0.00	1,503.00
US Dollar	967.87	10,201.15
Total	\$ 967.87	\$ 10,215.28

Earnings by currency

Japanese Yen (JPY) FX rate in USD 106.349037

	Value in USD	
	This period	This year
Interest	0.00	1,503.00
	\$ 0.00	\$ 14.13

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Prime brokerage account
REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

page 6 of 10

Portfolio valuation by issue currency

US Dollar (USD)

Interest	This period	This year	Value in USD	This period	This year
	\$ 967.87	\$ 10,201.15	\$ 967.87	\$ 10,201.15	

LEHMAN BROTHERS

Prime brokerage account
REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

page 7 of 10

HOLDINGS

In instances where prices of securities are not readily available, securities have no values, securities have not been actively traded or where other factors prevent the pricing of securities, *** appears in the market price column; the market value for the security is not computed and the total equity in your account does not reflect the long or short market value (if any) of those securities. Please also note that totals may differ from the sum on individual components due to rounding.

Cash, cash equivalents & other

Money Market Preferred, SAVRs and other Auction Rate Securities are included in the Cash, Cash Equivalents and Other category. The interest rate on these securities generally is reset on a periodic basis in an auction process. Investors should be aware that these securities may have a final legal maturity date that is of a long-term nature and that under certain circumstances the rate paid or the mechanism for setting the rate paid on these securities could change. Please consult your investment representative with any questions.

US Dollar (USD)

Cash balance	Value
MARGIN CREDIT BALANCE	918,083.45
Total USD Cash balance	\$ 918,083.45
	Market value
	Accrued interest
Total USD Cash, cash equivalents & other	\$ 918,083.45

Japanese Yen (JPY) FX rate in USD: 106.349037

Cash balance	Quantity	Value (JPY)	Value (USD)	Comment
CASH ACCOUNT		12,528,320.00		
		\$ 117,803.79		
MARGIN CREDIT BALANCE		1,476,234.00		
		\$ 13,881.03		
Total JPY Cash balance		14,004,554.00		
		\$ 131,684.82		
		Market value (JPY)	Market value (USD)	
		Accrued Int. (JPY)	Accrued Int. (USD)	
Total JPY Cash, cash equivalents & other		14,004,554.00	\$ 131,684.82	

015206 000000 004551

LEHMAN BROTHERS

Prime brokerage account
REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

Cash, cash equivalents & other (Japanese Yen (JPY))

page 8 of 10

Total Cash, cash equivalents & other

Market value (USD)

Accrued int. (USD)

\$ 1,049,768.27

\$ 0.00

\$ 1,049,768.27

REDACTED 3185

September 1 - September 30, 2008

page 9 of 10

US Dollar (USD)

Date _____

Amount

Comment

\$11,167.65

NY NY

17,944.97

NY NY

115,054.82

INT

NY NY



04E997 000000 004554

LEHMAN BROTHERS

Prime brokerage account
REDACTED 0185

RGM TRADING INTERNATIONAL LTD
September 1 - September 30, 2008

Activity | US Dollar (USD)

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Deposits	Date	Amount	Comment
M25102653 R-RGM-ADVISORS LLCA/C 20223381 CAMEONFNS 0 110106RGM5 0774/01 110106RGM5 0774/0101 LBIEY COMET INT NY NY	09 Sep 2008	163,386.68	
Total USD deposits		\$ 307,554.12	

Interest	Date	Taxable amt.	Non-taxable amt.	Amount	Comment
MARGIN CLIENT INTEREST INCOME AUG 08 - C13431	01 Sep 2008		\$ 967.87	\$ 967.87	

The taxable and non-taxable designations provided above refer to the US income tax treatment of distributions from your securities. The designations are accurate to the best of our knowledge. Clients should consult with a tax advisor regarding the tax treatment of their investments.

Japanese Yen (JPY)

Deposits	Date	Amount	Comment
Journal book to book transfer from Futures to PB	12 Sep 2008	14,004,554.00	

Exhibit C

From: "Callender, Claire" <claire.callender@lehman.com>
Subject: **RE: RGM June & July Resets (FX rate Query)**
Date: September 12, 2008 12:10:45 PM CDT
To: "Paul Famighetti" <paul@rgmadvisors.com>
Cc: "Jana Bates" <jbates@rgmadvisors.com>, "Jeff Wise" <jeff@rgmadvisors.com>, "prime RGM" <primergm@lehman.com>, "Stathatos, Elefteria" <elefteria.stathatos@lehman.com>, "Antigua, Al" <Al.Antigua@lehman.com>

Hi Paul,

For value Monday 9/15, the net amount for August LSE and EUR reset that will be paid is USD 93,999.45.

Currency	Actual Value Date	Lehman REC/(PAY)	FX trade required	Clients wishes to settle in	FX Rate used
GBP	01/09/2008	(20,591.80)	SELL GBP	USD	1.7501
EUR	01/09/2008	(41,627.22)	SELL EUR	USD	1.3924

I will have the FX rate from Asia on Monday for the JPY reset.

Thanks,
Claire

From: Paul Famighetti [mailto:paul@rgmadvisors.com]
Sent: Friday, September 12, 2008 12:33 PM
To: Callender, Claire
Cc: Jana Bates; Jeff Wise; prime RGM; Stathatos, Elefteria; Antigua, Al
Subject: Re: RGM June & July Resets (FX rate Query)

Hi Claire,

I don't think we agreed to the reset for June and July but I am comfortable with letting them stand for now.

As for August, I am ready to agree to it reset for please provide the rate at which this swap will reset.

Paul

Paul Famighetti
Director, Equities Trading
RGM Advisors, LLC.
paul@rgmadvisors.com
+1.512.807.5532

On Sep 12, 2008, at 7:40 AM, Callender, Claire wrote:

Hi Paul,

See attached rates for EUR and GBP.

Please note that June and July resets were settled and posted with the rates below (on 9/9/08). Advise if you want us to reverse this posting and rebook with today's rates.

Also confirm if you agree to the attached RGM1FIFO Reset Notice for August -- Net Amount Due Lehman JPY 775,379.54

Thank you,
Claire Callender

Tel: (212) 528-3349
Fax: (646) 885-9491

From: Paul Famighetti [mailto:paul@rgmadvisors.com]
Sent: Thursday, September 11, 2008 5:24 PM
To: Callender, Claire
Cc: Jana Bates; Jeff Wise; prime RGM
Subject: Re: RGM June & July Resets (FX rate Query)

Sounds good - speak with you tomorrow.

Paul

--

Paul Famighetti
Director, Equities Trading
RGM Advisors, LLC.
paul@rgmadvisors.com
+1.512.807.5532

On Sep 11, 2008, at 4:05 PM, Callender, Claire wrote:

I sent a request for London to provide the FX rates in the AM.

From: Paul Famighetti [<mailto:paul@rgmadvisors.com>]
Sent: Thursday, September 11, 2008 3:07 PM
To: Callender, Claire
Cc: Jana Bates; Jeff Wise; prime RGM
Subject: Re: RGM June & July Resets (FX rate Query)

Tomorrow should work but I will need to see the FX rates in advance.

Thanks

Paul

On Sep 11, 2008, at 13:52, "Callender, Claire" <claire.callender@lehman.com> wrote:

Hi Paul,

I submitted your request earlier with my Swaps Group in London but they were gone for day. Please advise if these can be processed tomorrow.

Thanks,
Claire

Claire Callender
LEHMAN BROTHERS | Capital Markets Prime Services
745 Seventh Avenue, New York, NY 10019
Tel: +1.212.528.3349 | Fax: +1.646.885.9491
claire.callender@lehman.com

 Please consider the environment before printing this email.

From: Paul Famighetti [<mailto:paul@rgmadvisors.com>]
Sent: Thursday, September 11, 2008 12:35 PM
To: Callender, Claire
Cc: Jana Bates; Jeff Wise; prime RGM
Subject: Re: RGM June & July Resets (FX rate Query)

Hi Claire,

Per the email below please provide the realtime rates to settle June, July and August. I would like to reset these three swaps in EUR and GBP today.

Thanks
Paul

--

Paul Famighetti
Director, Equities Trading

RGM Advisors, LLC.
paul@rgmadvisors.com
+1.512.807.5532

On Sep 10, 2008, at 9:46 AM, Paul Famighetti wrote:

On the FX rate that makes sense on the process but I am not clear, if it is a real time feed, how a number is provided in advance of the transaction.

On the reset, it looks like we should be able to settle June, July & August today, I believe the corrected information provided by Alok to Jeff was the only outstanding item. I need to check in with Jeff where he is with reviewing the latest set of data.

Thanks

Paul

--
Paul Famighetti
Director, Equities Trading
RGM Advisors, LLC.
paul@rgmadvisors.com
+1.512.807.5532

On Sep 10, 2008, at 9:09 AM, Callender, Claire wrote:

Hi Paul,

FX Rate:

Our FX desk use a "live" feed to the market as they receive requests. It is not a close of date price, but a "live" price provided. It's been this way for some time now.

Interest Accrual:

For prior month's interest accrued...on the Lehman Live website...click on "HISTORIC VIEW". When in this screen you can select the specific date. Let me know which dates you need reports for so that I can confirm you are able to view them.

Thank you,
Claire Callender
Tel: (212) 528-3349
Fax: (646) 885-9491

From: Paul Famighetti [<mailto:paul@rgmadvisors.com>]
Sent: Wednesday, September 10, 2008 9:45 AM
To: Callender, Claire
Cc: Jana Bates; Jeff Wise; prime RGM
Subject: Re: RGM June & July Resets (FX rate Query)

Hi Claire,

Following up on a few items:

- **FX Rates:** I am still confused on the way the FX rate is determined and need some additional clarity. If the rate is calculated on the date that a client confirms, it is unclear to me how the rates differ as presented to us. It seems that the current process does back date the FX rate to some extent providing a certain level of exposure to either party.

- **Interest Accrual:** We are able to find the interest provided for the swaps that have been confirmed, as described in your email to Jana yesterday. Where can we see the interest accrued for past swaps (not the current month) that pending settlement confirmation?

thanks

Paul

--
Paul Famighetti

Director, Equities Trading
RGM Advisors, LLC.
paul@rgmadvisors.com
+1.512.807.5532

On Sep 10, 2008, at 7:19 AM, Callender, Claire wrote:

We do each month separately, so the difference in rates will be down to the different amounts, and the times at which they were done.

Claire Callender, Lehman
212-528-3349

From: Callender, Claire
Sent: Wednesday, September 10, 2008 7:51 AM
To: 'Jana Bates'; 'Paul Famighetti'
Cc: 'Jeff Wise'; prime RGM
Subject: RE: RGM June & July Resets (FX rate Query)

It is our procedure to FX the amounts due to be settled on the day that the client confirms. We would not use a back dated FX rate as this would leave us with exposure.
Let me know if I can be of further assistance.

Thanks,

Claire Callender, Lehman
212-528-3349

From: Jana Bates [<mailto:jbates@rgmadvisors.com>]
Sent: Tuesday, September 09, 2008 1:52 PM
To: Callender, Claire
Cc: Paul Famighetti; Jeff Wise; prime RGM
Subject: Re: RGM June & July Resets (FX rate Query)

If these are the FX rates for today, why are they different amounts? e.g. 1.7585 vs. 1.7616

Jana C. Bates
RGM Advisors, LLC
221 W. 6th Street, Suite 1600
Austin, TX 78701
Office: 512-807-5563
Cell: 512-922-8415
jbates@rgmadvisors.com

On Sep 9, 2008, at 12:02 PM, Callender, Claire wrote:

Hi,

These are today's FX rates. Do you agree?

Currency	Actual Value Date	Lehman REC/(PAY)	FX trade required	Clients wishes to settle in	FX Rate used
GBP	01/07/2008	(13,635.30)	SELL GBP	USD	1.7585
EUR	01/07/2008	(64,547.94)	SELL EUR	USD	1.411

Currency	Actual Value Date	Lehman REC/(PAY)	FX trade required	Clients wishes to settle in	FX Rate used
EUR	01/08/2008	(52,183.14)	SELL EUR	USD	1.4147
GBP	01/08/2008	(50,841.96)	SELL GBP	USD	1.7616

Thank you.
Clare Callender
Tel: (212) 528-3349
Fax: (646) 885-9491

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Exhibit D

**RGM Trading International Limited Internal Summary of
Swap Transactions under LBIE ISDA in GBP Denominated
Basket Sept. 1 - Sept. 12, 2008***

Date	Currency	Net Amount Owed to RGM by LBIE**
2-Sep-08	GBP	6,791.85
3-Sep-08	GBP	4,295.44
4-Sep-08	GBP	-1,330.96
5-Sep-08	GBP	7,381.23
8-Sep-08	GBP	2,099.99
9-Sep-08	GBP	2,672.88
10-Sep-08	GBP	8,465.45
11-Sep-08	GBP	2,465.27
12-Sep-08	GBP	-4,124.20

£28,716.95

*RGM did not have additional transactions with LBIE in this basket or otherwise after September 12, 2008.

**Figures are net of all LBIE fees and pass-throughs.

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**RGM Trading International Limited Internal Summary of
Swap Transactions under LBIE ISDA in Euro Denominated
Basket Sept. 1 - Sept. 12, 2008***

Date	Currency	Net Amount Owed to RGM by LBIE **
2-Sep-08	EUR	-8,021.16
3-Sep-08	EUR	-2,118.37
4-Sep-08	EUR	8,574.81
5-Sep-08	EUR	-148.10
8-Sep-08	EUR	-2,258.02
9-Sep-08	EUR	-3,904.08
10-Sep-08	EUR	-3,421.29
11-Sep-08	EUR	9,110.17
12-Sep-08	EUR	4,733.21

€ 2,547.17

*RGM did not have additional transactions in this basket or otherwise after September 12, 2008.

**Figures are net of all LBIE fees and pass-throughs.

Exhibit E

Note: this page summarizes the closing account balance as of Sept. 12, 2008. The rest of the statement has not been included.

LEHMAN BROTHERS
INTERNATIONAL (EUROPE)
25 BANK STREET
LONDON E14 5LE

Regulated by the FSA

RGM TRADING INT'L LTD
REF : RGM ADVISORS LLC
QUEEN'S GATE HOUSE,
SOUTH CRE ST, PO BOX 1234GT,
GEORGE TOWN, GRAND CAYMAN
CAYMAN ISLANDS

SEP 12, 2008

Salesman Account
REDACTED 2607

US NON-SEGREGATED ACCOUNT

Page 6

REALIZED FUTURES GAINS / LOSSES									
Date	Long	Short	Contract/Description		Strike	Price		Curr	Amount
9/12/08		2	DEC08 TSE TOPIX INDX			1169.00		JPY	
9/12/08	3		DEC08 TSE TOPIX INDX			1169.50		JPY	
9/12/08		1	DEC08 TSE TOPIX INDX			1169.50		JPY	
9/12/08		4	DEC08 TSE TOPIX INDX			1170.00		JPY	
9/12/08	4		DEC08 TSE TOPIX INDX			1170.50		JPY	
9/12/08		4	DEC08 TSE TOPIX INDX			1170.50		JPY	
	100*	100*					Net Amount Due	9/12/08 JPY	485,000CR*
----- ITEMIZED CASH ACTIVITY -----									
9/12/08	WIRED FROM LBIE							9/12/08 JPY	14,004,554DB
----- CLOSING ACCOUNT BALANCES -----									
J YEN			805,100CR*						
----- MARGIN REQUIREMENT SUMMARY -----									
Margin Requirement			Equity			Margin			
Initial			Excess/Deficit			Call/Excess			
JPY	CR		805,100CR			805,100CR			
Total Value in Base Currency			7,468.16CR			7,468.16CR			
USD	OCR								
----- ACCOUNT VALUE SUMMARY -----									
Account Balance		Unrealized G/L on Futures		Net Present Value on Forwards		Net Option Value		Collateral Market Value	
JPY	805,100CR	CR		CR		CR		CR	
Total Value in Base Currency								805,100CR	
USD	7,468.16CR	OCR		OCR		OCR		OCR	
***** CURRENCY CONVERSION RATES *****									
* Base Currency - USD									
* J YEN JPY 107.8043250 *									

----- ADJUSTED MARGIN DETAIL SUMMARY -----									
These figures are for information only. They should not be relied upon for settlement or other purposes.									
Margin Requirement			Cash Equity		Unrealized Equity		Pending		Margin
Initial			Excess/Deficit		On Forwards		Cash Entries		Call/Excess
JPY	CR		805,100CR		CR		CR		805,100CR
Total Value in Base Currency									
USD	OCR		7,468.16CR		OCR		OCR		7,468.16CR

Exhibit F

RGM
Trading International Limited

September 15, 2008

VIA FEDERAL EXPRESS

VIA FACSIMILE TO (44) 20 7201 2044

VIA EMAIL TO claire.callender@lehman.com
jlowrey@lehman.com
megan.kennev@lehman.com
widavics@lehman.com
[nippei.vasuoka@lehman.com](mailto:nippeci.vasuoka@lehman.com)

Lehman Brothers International (Europe)
25 Bank Street
London E14 5LE
England
Attn: Documentation Manager
Fax: (44) 20 7201 2044

Lehman Brothers Inc.
Corporate Advisory Division
Attention: Head of Transaction Management Group, New York
745 Seventh Avenue
New York, NY 10019

**Re: Notice of Early Termination Date and of Event of Default
under an ISDA Master Agreement**

Dear Sir or Madam:

Pursuant to the ISDA Master Agreement (in the form published by the International Swaps and Derivatives Association, Inc. in 1992), dated as of November 7, 2007, by and between Lehman Brothers International (Europe) ("**Lehman**") and RGM Trading International Limited, ("**RGMTIL**"), including the Schedule thereto, the Credit Support Annex and all other supplements and confirmations supplementing such agreement (collectively, the "**Master Agreement**"), we hereby provide notice that an Event of Default has occurred under the Master Agreement and is continuing.

As the Non-defaulting Party under the Master Agreement, we are exercising our rights under Section 6 of the Master Agreement to declare today, September 15, 2008, to be an Early Termination Date in respect of all outstanding Transactions under the Master Agreement. The Event of Default was triggered by, without limitation, the bankruptcy filing by Lehman Brothers Holdings Inc. this morning and the action by the U.K.'s Financial Services Authority today to place Lehman under administration. These events are specified as Events of Default under Section 5(vii) of the Master Agreement.

RGMTIL is hereby electing to exercise our rights under Section 6 of the Master Agreement, including Section 6(e) of the Master Agreement and all rights, including set-off rights, set forth

in the Schedule. Please terminate all remaining positions for value as of today and wire all funds remaining in the outstanding Transactions to the following account for RGM:

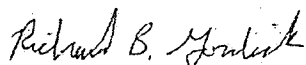
Bank: Comerica Bank
ABA: REDACTED 0753
A/C Name: RGM Trading International Limited
A/C no.: REDACTED 8912

We also request that you promptly wire to us, in accordance with the settlement instructions shown above: (i) all cash balances remaining in our Lehman customer account number REDACTED 0185 (the "**Customer Account**"), which we understand to be in excess of \$1,048,019.93 USD, such amount may not include any earned but unpaid interest; (ii) all remaining cash balances in our Lehman futures account number REDACTED 2607 (the "**Futures Account**"), which we understand to be approximately \$7,518.02 USD (as converted from JPY), such amount may not include any earned but unpaid interest; (iii) the unsettled August 2008 SWAP balance, currently estimated to be approximately \$86,758.96 USD; and (iv) the unsettled September 2008 SWAP balance, currently estimated to be approximately \$55,000.00 USD.

We understand that approximately ¥14,004,554.00 JPY in our Futures Account may have been transferred by Lehman to our Customer Account on Friday, September 12, 2008, without our authorization. We request that you take immediate action to wire all such cash holdings to us in accordance with the instructions above. In the event that the monies and swap termination proceeds are not sent to us promptly, we reserve all rights we may have against Lehman and its affiliates under the terms of the Master Agreement, under all other agreements between RGMTIL and Lehman and/or its affiliates and under applicable law.

Regards,

RGM TRADING INTERNATIONAL LIMITED



Name: Richard B. Gorelick
Title: Director
Date: September 15, 2008

ACKNOWLEDGEMENT OF RECEIPT:

Please acknowledge receipt of our request by sending a signed copy of this notice via email to rgorelick@rgmadvisors.com and via fax to +1.512.807.5590.

LEHMAN BROTHERS INTERNATIONAL (EUROPE)

Name:

Title:

Date:

Exhibit G

**UNANIMOUS WRITTEN CONSENT OF THE
EXECUTIVE COMMITTEE OF THE
BOARD OF DIRECTORS OF
LEHMAN BROTHERS HOLDINGS INC.**

The undersigned, being both members of the Executive Committee of the Board of Directors of Lehman Brothers Holdings Inc., a Delaware corporation (the "Corporation"), do hereby adopt the following resolutions by unanimous written consent in lieu of a meeting in accordance with Section 141(f) of the General Corporation Law of the State of Delaware:

WHEREAS, the Corporation has previously authorized by specific resolution, which authority has not been revoked (the "Outstanding Guarantee Resolutions"), the guarantee of all or specified obligations and liabilities of certain direct and indirect subsidiaries of the Corporation, each of which is a "Guaranteed Subsidiary" as such term is used in the Corporation's Code of Authorities as currently in effect (the "Code"),

WHEREAS, certain of the Guaranteed Subsidiaries presently enjoy full guarantees while others have only partial guarantees, and the Corporation now wishes to expand such partial guarantees to full guarantees,

WHEREAS, due to the passage of time the names of certain of the Guaranteed Subsidiaries have changed, rendering the Outstanding Guarantee Resolutions out of date to that extent,

WHEREAS, the Corporation wishes to clarify that its guarantee of any Guaranteed Subsidiary with respect to any given transaction is not contingent upon the issuance of a signed guarantee pertaining to such transaction,

WHEREAS, Management wishes to establish additional Guaranteed Subsidiaries,

WHEREAS, Management wishes to specify that to the extent lawful and allowable, guarantees issued by the Corporation concerning certain of the Guaranteed Subsidiaries should originate with the branch of the Corporation located in London, England, so as to secure certain tax and accounting benefits, and

WHEREAS, Management believes that it would facilitate the conduct of the business of the Corporation to supersede and replace the various Outstanding Guarantee Resolutions in their entirety with this single document,

NOW THEREFORE BE IT,

EX-85-2005 25-11 2-11-11 - 312287380094
25/05/2005 16:41 LE-MAN + 316467322633

NO. 290 004
NO. 524 002

RESOLVED, that the Corporation hereby fully guarantees the payment of all liabilities, obligations and commitments of the subsidiaries set forth on Schedule A hereto, each of which shall be a Guaranteed Subsidiary for purposes of the Code;

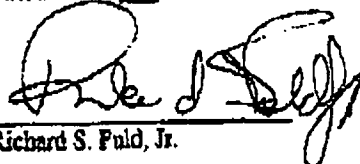
RESOLVED, that the Outstanding Guarantee Resolutions are hereby superseded and replaced in their entirety with this single document, provided that any guarantees provided pursuant to the Outstanding Guarantee Resolutions and outstanding on the date hereof, whether in the form of a separately executed individual guarantee or otherwise, shall remain issued, outstanding and valid for all purposes;

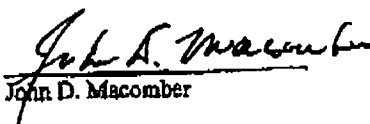
RESOLVED, that guarantees provided by the Corporation concerning certain of the Guaranteed Subsidiaries should originate with the branch of the Corporation located in London, England, to the extent lawful and allowable, as specified on Schedule A hereto;

RESOLVED, that each of the persons listed in the Code (as it may be amended from time to time) as being authorized to approve individual guarantees issued by the Corporation with respect to Guaranteed Subsidiaries, or any proper delegate thereof (collectively, "Authorized Persons"), are hereby authorized, in the name and on behalf of the Corporation, to execute such guarantees in such form as is approved by an attorney of the Corporation and such Authorized Person, subject to any limitations specified herein, his or her execution of each such guarantee to be conclusive evidence of approval thereof; and to do such other acts and things as may be advisable or necessary in order to effect the purposes and intent of these resolutions; and

FURTHER RESOLVED, that any and all actions contemplated by the foregoing resolutions and taken by such Authorized Persons prior to the date hereof are hereby ratified, confirmed and approved in all respects.

Dated: June 9, 2005


Richard S. Fuld, Jr.


John D. Macomber

Schedule A
to LBHI Unanimous Written Consent
dated June 9, 2005

	Name of Subsidiary	Issue Corporation guarantee from branch located in London, England, to the extent lawful and allowable?
1.	Lehman Brothers Asia Holdings Limited	No
2.	Lehman Brothers Bankhaus A.G.	Yes (London branch of such subsidiary only)
3.	Lehman Brothers Commercial Bank	No
4.	Lehman Brothers Commercial Corporation	No
5.	Lehman Brothers Commercial Corporation Asia Limited	No
6.	Lehman Brothers Equity Finance (Cayman) Limited	No
7.	Lehman Brothers Finance S.A.	No
8.	Lehman Brothers Holdings Plc	Yes
9.	Lehman Brothers International (Europe)	Yes
10.	Lehman Brothers Japan Inc.	No
11.	Lehman Brothers (Luxembourg) Equity Finance S.A.	No
12.	Lehman Brothers (Luxembourg) S.A.	No
13.	Lehman Brothers OTC Derivatives Inc.	No
14.	Lehman Brothers Securities Asia Limited	No
15.	Lehman Brothers Securities N.V.	No
16.	Lehman Brothers Special Financing Inc.	No
17.	Lehman Brothers Treasury Co. B.V.	No
18.	Lehman Re Limited	No

Exhibit H

LEHMAN BROTHERS

GUARANTEE OF LEHMAN BROTHERS HOLDINGS INC. (London Branch)

LEHMAN BROTHERS INTERNATIONAL (EUROPE) ("Party A") and RGM TRADING INTERNATIONAL LIMITED ("Party B") have entered into a Master Agreement dated as of November 7, 2007, as amended from time to time (the "Master Agreement"), pursuant to which Party A and Party B have entered and/or anticipate entering into one or more transactions (each a "Transaction"), the Confirmation of each of which supplements, forms part of, and will be read and construed as one with, the Master Agreement (collectively referred to as the "Agreement"). This Guarantee is a Credit Support Document as contemplated in the Agreement. For value received, and in consideration of the financial accommodation accorded to Party A by Party B under the Agreement, LEHMAN BROTHERS HOLDINGS INC., a corporation organized and existing under the laws of the State of Delaware ("Guarantor"), hereby agrees to the following:

(a) Guarantor hereby unconditionally guarantees to Party B the due and punctual payment of all amounts payable by Party A in connection with each Transaction when and as Party A's obligations thereunder shall become due and payable in accordance with the terms of the Agreement (whether at maturity, by acceleration or otherwise). Guarantor hereby agrees, upon written demand by Party B, to pay or cause to be paid any such amounts punctually when and as the same shall become due and payable.

(b) Guarantor hereby agrees that its obligations under this Guarantee constitute a guarantee of payment when due and not of collection.

(c) Guarantor hereby agrees that its obligations under this Guarantee shall be unconditional, irrespective of the validity, regularity or enforceability of any obligation of Party A under the Agreement, the absence of any action to enforce Party A's obligations under the Agreement, any waiver or consent by Party B with respect to any provisions thereof, the entry by Party A and Party B into any amendments to the Agreement, additional Transactions under the Agreement or any other circumstance which might otherwise constitute a legal or equitable discharge or defense of a guarantor (excluding the defense of payment or statute of limitations, neither of which is waived) provided, however, that Guarantor shall be entitled to exercise any right that Party A could have exercised under the Agreement to cure any default in respect of its obligations under the Agreement or to setoff, counterclaim or withhold payment with respect to any Event of Default or Potential Event of Default, but only to the extent such right is provided to Party A under the Agreement. The Guarantor acknowledges that Party A and Party B may from time to time enter into one or more Transactions pursuant to the Agreement and agrees that the obligations of the Guarantor under this Guarantee will upon the execution of any such Transaction by Party A and Party B extend to all such Transactions without the taking of further action by the Guarantor.

(d) This Guarantee shall remain in full force and effect until receipt by Party B of a written notice of termination from Guarantor. Termination of this Guarantee shall not affect Guarantor's liability hereunder as to obligations incurred or arising out of Transactions entered into prior to the termination hereof.

(e) Guarantor further agrees that this Guarantee shall continue to be effective or be reinstated, as the case may be, if at any time, payment, or any part thereof, of any obligation or interest thereon is rescinded or must otherwise be restored by Party B upon an Event of Default as set forth in Section 5(a)(vii) of the Master Agreement affecting Party A or Guarantor.

(f) Guarantor hereby waives (i) promptness, diligence, presentment, demand of payment, protest, order and, except as set forth in paragraph (a) hereof, notice of any kind in connection with the Agreement and this Guarantee, or (ii) any requirement that Party B exhaust any right to take any action against Party A or any other person prior to or contemporaneously with proceeding to exercise any right against Guarantor under this Guarantee.

(g) Guarantor shall have no right of subrogation with respect to any payments made under this Guarantee until all obligations of the Guaranteed Party under the Agreement are paid in full.

LEHMAN BROTHERS

(h) Guarantor represents and warrants (which representations and warranties shall be deemed to have been made by Guarantor on the date of each Transaction) that:

i. Guarantor is a corporation duly incorporated, validly existing and in good standing under the laws of Delaware;

ii. Guarantor has the legal capacity and the legal right to execute and deliver this Guarantee and to perform Guarantor's obligations hereunder;

iii. no consent or authorization of, filing with, or other act by or in respect of, any governmental authority and no consent of any other person (including, without limitation, any creditor of Guarantor) is required in connection with the execution, delivery, performance, validity or enforceability of this Guarantee;

iv. this Guarantee has been duly executed and delivered by Guarantor and constitutes a legal, valid and binding obligation of Guarantor enforceable in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws; and

v. the execution, delivery and performance of this Guarantee will not violate any provision of the certificate of incorporation, by laws or other organizational documents of Guarantor, or any law, treaty, rule or regulation or determination of an arbitrator, a court or other governmental authority, applicable to or binding upon Guarantor or any of its property or to which Guarantor or any of its property is subject.

(i) Any provision of this Guarantee which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

(j) No single or partial exercise of any right, power or privilege hereunder shall preclude any other or further exercise thereof or the exercise of any other right, power or privilege, and no waiver by Party B of any right or remedy hereunder on any one occasion shall be construed as a bar to any right or remedy which Party B would otherwise have on any future occasion. No failure to exercise, nor any delay in exercising, any right, power or privilege hereunder shall operate as a waiver thereof. The rights and remedies herein provided are cumulative, may be exercised singly or concurrently and are not exclusive of any other rights or remedies provided by law.

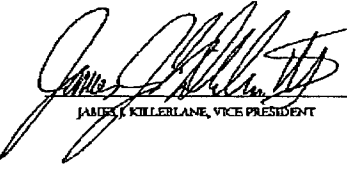
(k) If any term, provision, covenant, or condition of this Guarantee, or the application thereof to any party or circumstance, shall be held to be illegal, invalid or unenforceable (in whole or in part) for any reason, the remaining terms, provisions, covenants and conditions hereof shall continue in full force and effect as if this Guarantee had been executed with the illegal, invalid or unenforceable portion eliminated, so long as this Guarantee as so modified continues to express, without material change, the original intentions of the parties as to the subject matter of this Guarantee and the deletion of such portion of this Guarantee will not substantially impair the respective benefits or expectations of the parties to this Guarantee.

This Guarantee shall be governed by and construed in accordance with the laws of the State of New York without regard to conflicts of laws principles. All capitalized terms not defined in this Guarantee, but defined in the Agreement, shall have the meanings assigned thereto in the Agreement.

LEHMAN BROTHERS

IN WITNESS WHEREOF, Guarantor has caused this Guarantee to be executed by its duly authorized officer as of the date of the Agreement.

LEHMAN BROTHERS HOLDINGS INC.
(London Branch)

By: 
JAMES J. KILLERLANE, VICE PRESIDENT

Name: James J. Killerlane III

Title: Vice President

Date: January 14, 2008

LEHMAN BROTHERS

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Ashley
RECEIVED BY:

9/17/09
DATE

542pm
TIME